UNITED STATES COURT OF APPEALS
FIFTH CIRCUIT

No. 16537

UNITED STATES OF AMERICA, APPELLANT,

vs.

W. W. BOYD, JR., ANNIE T. BOYD, ALSO KNOWN AS ANNIE J. BOYD, CLERK OF THE CHANCERY COURT, MONROE COUNTY, ABERDEEN, MISSISSIPPI, ALLEN B. PUCKETT, DOING BUSINESS AS COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, A PARTNERSHIP, PRUDENTIAL INSURANCE COMPANY OF AMERICA, A CORPORATION, AND W. D. McARTHUR, APPELLEES

APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF MISSISSIPPI, EASTERN DIVISION

INDEX

	Page
Clerk's Caption Sheets	1
Complaint	2
Motion for Special Order of Service	7
Special Order of Service	8
Process	9
Answers of Defendants	21
Motion for Leave to Amend Complaint	33
Further Answer and Interpleader of the Defendants, Prudential Insurance Company of America, a Corporation, and W. D. McArthur	35

Page

Order Granting Leave to Amend Complaint 37
Amended Complaint 38
Judgment 39
Notice of Appeal 42
Motion for Order Extending Time to File Record and Docket Cause in Appellate Court 43
Order Extending Time to File Record and Docket Cause in Appellate Court 44
Plaintiff-Appellant's Designation of Record on Appeal 45
Certificate of Clerk 46

United States Court of Appeals, Fifth Circuit

No. —

UNITED STATES OF AMERICA, APPELLANT

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, APPELLEES

Appeal from the United States District Court, for the Northern District of Mississippi, Eastern Division

Appearances:

For the Appellant: Thomas R. Ethridge, United States Attorney, Oxford, Mississippi.

B. Euple Dozier, Assistant United States Attorney, Oxford, Mississippi.

For the Appellees: Mr. H. A. Hopper, Attorney for Annie T. Boyd, Corinth, Mississippi.

Mr. Harry M. Bryan, Attorney for Mississippi Employment Security Commission, P. O. Box 1699, Jackson, Mississippi.

Mr. Richard B. Booth, Attorney for Bradley Lumber Company, Aberdeen, Mississippi.

Mr. John S. Therrell, Jr., Attorney for Prudential Insurance Company of America and W. D. McArthur, Aberdeen, Mississippi.

This case was heard and tried on October 3, 1956 in the United States District Court for the Northern District of Mississippi, Eastern Division, before Honorable Allen Cox, District Judge.

Filed this 28 day of May, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Gena S. Lamb.

In the United States District Court for the Northern District of Mississippi

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

COMPLAINT

The United States of America, by Thomas R. Ethridge, United States Attorney in and for the Northern District of Mississippi, for its claim for relief against the defendants, alleges as follows:

I

This action is brought at the request of the Commissioner of Internal Revenue of the United States Treasury Department and at the direction of the Attorney General of the United States to enforce tax liens arising under the internal revenue laws of the United States upon property owned by the defendants or in which they have an interest and to subject the property to the payment of taxes.

II

The plaintiff is a sovereign.

III

(a) Defendant W. W. Boyd, Jr., resides at Aberdeen, Mississippi, within the jurisdiction of this Court.

(b) Defendant Annie T. Boyd, also known as Annie J. Boyd, is or was at the times material herein the wife of W. W. Boyd, Jr. and resides at Aberdeen, Mississippi, within the jurisdiction of this Court.

(c) Defendant, Haran R. Young, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, is within the jurisdiction of this Court.

(d) Defendant Allen B. Puckett, doing business as Columbus Brick Company resides in Lowndes County,

Mississippi, and is within the jurisdiction of this Court.

(e) Defendant Mississippi Employment Security Commission an agency of the State of Mississippi has its office and place of business at Aberdeen, Mississippi, and is within the jurisdiction of this Court.

(f) Defendant Bradley Lumber Company is a partnership composed of the following named individuals: Robert Bradley, Mrs. Mary Bradley, Floyd Bradley, Ralph Bradley and Mrs. Margie Bradley Luebke. Said partnership conducts business in and has its principal place therefor at Aberdeen, Mississippi, within the jurisdiction of this Court.

(g) Defendant Prudential Insurance Company of America is a corporation with the right to do business in Aberdeen, Mississippi, within the jurisdiction of this Court.

(h) Defendant W. D. McArthur of 1201 Carondelet Building, 226 Carondelet Street, New Orleans 12, La., is within the jurisdiction of this Court.

IV

At all times material to this action defendants W. W. Boyd, Jr., owned, and still owns, a certain parcel of land with a house and all appurtenances belonging thereto located in the City of Aberdeen, County of Monroe, State of Mississippi, northwest of the regular right of way of the G. M. & O. Railroad Company's Aberdeen Branch as it was formerly located, being more particularly described as follows:

Beginning at the intersection of the South line of Block B and the Northwesterly right of way line of the G. M. & O. Railroad as formerly located and running thence West along the South Boundary line of Block B a distance of 186 feet to the Southwest corner of Block B in that part of the City of Aberdeen, Mississippi known as "New Aberdeen"; thence South 200 feet to the right of way of said Railroad Company as formerly located; thence in a Northeasterly direction along said railroad right of way line as formerly located 258 feet to the point of beginning. Said property being located in Block F of that part of the aforesaid City of Aberdeen, Monroe County, Mississippi, known and designated as "New Aberdeen".

Also the following described property:

Commencing at the Southwest corner of Block B of that part of the City of Aberdeen, Monroe County, Mississippi known and designated as "New Aber-

deen'', and running thence in a Northerly direction 100 feet along the Eastern boundary line of Jett Street to a point; thence running at right angles in an easterly direction 152 feet to a point; thence running at right angles in a Southerly direction 100 feet to a point; thence running at right angles in a Westerly direction 152 feet to the point of beginning. Said lot or tract of land being in the form of a rectangle and fronting on Jett Street 100 feet and extending Easterly a distance of 152 feet.

V

The Commissioner of Internal Revenue made assessments of income taxes together with interest and penalties against the defendants W. W. Boyd, Jr. and Annie T. Boyd, also known as Annie J. Boyd, and filed liens therefor which have not been paid and which are, together with lawful interest thereon and lien filing fees incurred, due and owing as follows:

(a) Income taxes for the year 1946 were assessed by said Commissioner in the sum of $370 together with interest in the sum of $127.44 and penalty in the sum of $92.50 and the assessment lists therefor were received by the District Director of Internal Revenue at Jackson, Mississippi, on January 19, 1953. Although notice and demand for payment of said taxes, penalty and interest was duly made of the taxpayers on January 19, 1953, only $29.11 has been paid leaving a balance of $560.83. Notice of Federal Tax Lien for said taxes, penalty and interest was filed in Monroe County on May 1, 1953. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interest on said taxes, and penalty from January 19, 1953 also remains due and owing.

(b) A penalty based on income taxes for the year 1946 was assessed by said Commissioner in the sum of $185 and the assessment list therefor was received by the District Director of Internal Revenue at Jackson, Mississippi, on October 22, 1953. Although notice and demand for payment of said penalty was duly made of the taxpayers on January 6, 1954, no payments whatever have been made. Notice of Federal Tax Lien for said penalty was filed in Monroe County on April 7, 1954. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interest on said penalty from January 6, 1953 also remains due and owing.

(c) Income taxes for the year 1947 were assessed by said Commissioner in the sum of $3,180.88, together with inter-

est in the sum of $1,051.63 and penalty in the sum of $1,101.21 and the assessment lists therefor were received by the District Director of Internal Revenue at Jackson, Mississippi, on January 19, 1953. Although notice and demand for payment of said taxes, penalty and interest was duly made of the taxpayers on January 19, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said taxes, penalty and interest was filed in Monroe County on May 1, 1953. Lawful interest on said taxes and penalty from January 19, 1953 also remains due and owing.

(f) A penalty based on income taxes for the year 1948 was assessed by said Commissioner in the sum of $505.10 and the assessment list therefor was received by the then District Director of Internal Revenue at Jackson, Mississippi, on October 22, 1953. Although notice and demand for payment of said penalty was duly made of the taxpayer on October 23, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said penalty was filed in Monroe County, Mississippi, on December 9, 1953. Lawful interest on said penalty from October 23, 1953 also remains due and owing.

VI

On information and belief, plaintiff alleges defendant, Haran R. Young, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, claims some right, title and interest in the property hereinbefore described but said claim is subordinate and inferior to that of the plaintiff.

VII

On information and belief, plaintiff alleges defendant Allen B. Puckett, doing business as Columbus Brick Company claims some right, title and interest in the property hereinbefore described but said claim is subordinate and inferior to that of the plaintiff.

VIII

On information and belief, plaintiff alleges the defendant Mississippi Employment Security Commission claims some right, title and interest in the property hereinbefore described but said claim is subordinate and inferior to that of the plaintiff.

IX

On information and belief, the plaintiff alleges defendant Bradley Lumber Company claims some right, title and

interest in the property hereinbefore described but said claim is subordinate and inferior to that of the plaintiff.

X

On information and belief, plaintiff alleges the defendant Prudential Life Insurance Company of America claims to be the beneficiary of a deed of trust held by the defendant W. D. McArthur as trustees on the property hereinbefore described which was filed for record December 1, 1952 and which remains outstanding in the sum of approximately $9,000.

Wherefore, the plaintiff prays as follows:

1. That the liens and claims of the plaintiff be recognized and enforced.

2. That the Court order, adjudge and decree that the liens and claims of the plaintiff are upon the property hereinbefore described and are prior and paramount to the interest of all other parties to said property with the exception of the interest of the Prudential Insurance Company of America as described in paragraph X.

3. That the Court order, adjudge and decree that the liens and claims of the plaintiff upon the real property hereinbefore described be foreclosed and said property be sold by the proper officer of the Court and that the proceeds of such sale be applied to satisfy plaintiff's claim and liens which amount to $10,278.04, together with lawful interest and the costs and disbursements of this action.

4. That a money judgment in the amount of $10,278.04, together with lawful interest and the costs and disbursements of this action be granted against the defendants W. W. Boyd, Jr. and Annie T. Boyd, also known as Annie J. Boyd.

5. That the plaintiff have such other and further relief as the Court deems just.

(S.) THOMAS R. ETHRIDGE,
United States Attorney,
P. O. Box 191,
Oxford, Mississippi.

Filed this 29 day of May, 1956 Hubert D. Stephens, Jr., Clerk, By (S.) Gena S. Lamb.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. McARTHUR, DEFENDANTS

MOTION FOR SPECIAL ORDER OF SERVICE

Now comes the plaintiff, United States of America, by Thomas R. Ethridge, United States Attorney for the Northern District of Mississippi, its attorney, and says:

1. That this is a civil action to enforce a lien of the United States for taxes upon property owned by the defendants or in which they have an interest, said property being situated in Monroe County, Mississippi, within the jurisdiction of this court, and is more particularly described in the complaint filed in this Court.

2. That the plaintiff is informed and believes that the defendant W. W. Boyd, Jr. resides or may be found in Dancy, Alabama, within the Northern District of Alabama.

3. That the plaintiff is informed and believes that the defendant Mrs. W. W. Boyd, Jr., also known as Annie T. Boyd or Annie J. Boyd resides or may be found at Radio Station WROF, in the City of Milwaukee, in the State of Wisconsin, within the Eastern District of Wisconsin.

4. That the plaintiff is informed and believes that the defendant W. D. McArthur resides or may be found at 1201 Carondelet Building, 226 Carondelet Street, in the City of New Orleans, the State of Louisiana, within the Eastern District of Louisiana.

5. The plaintiff further represents that in order that the title to be vested, in the event of the sale of a certain parcel of land with a house and all appurtenances belonging thereto located in the City of Aberdeen, County of Monroe, State of Mississippi, may be good and sufficient, it is necessary, under Section 1655 of Title 28 of the United

States Code, that a special order of service be made with reference to the defendants W. W. Boyd, Jr.; Mrs. W. W. Boyd, Jr., also known as Annie T. Boyd or Annie J. Boyd; and W. D. McArthur notifying them, and each of them, of the filing and of the pendency of this action and to appear before this court and answer said complaint in accordance with the law.

THOMAS R. ETHRIDGE,
United States Attorney.
By: (S.) B. EUPLE DOZIER,
Assistant United States Attorney,
P. O. Box 191,
Oxford, Mississippi.

May 29, 1956.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SPECIAL ORDER OF SERVICE

This matter came on before the court upon the motion of the plaintiff, United States of America, for a special order of service upon the defendants, W. W. Boyd, Jr., Mrs. W. W. Boyd, Jr., also known as Annie T. Boyd or Annie J. Boyd and W. D. McArthur, and upon consideration thereof, it is hereby

Ordered that service of summons and complaint in the above-entitled cause may be made upon the defendant W. W. Boyd, Jr., by serving a copy of said summons and complaint upon said defendant W. W. Boyd, Jr., in person in the town of Dancy, in the State of Alabama, by the United States Marshal for the Northern District of Alabama or by one of his deputies.

It is further ordered that service of summons and complaint in the above-entitled action may be made upon the

defendant, Mrs. W. W. Boyd, Jr., also known as Annie T. Boyd or Annie J. Boyd, by serving a copy of said summons and complaint upon said defendant, Mrs. W. W. Boyd, Jr., also known as Annie T. Boyd or Annie J. Boyd, in person, in the City of Milwaukee, in the State of Wisconsin (Radio Station WROF), by the United States Marshal for the Eastern District of Wisconsin, or by one of his deputies.

It is further ordered that service of the summons and complaint in the above-entitled action may be made upon the defendant W. D. McArthur, by serving a copy of said summons and complaint upon the said defendant, W. D. McArthur, in person in the City of New Orleans, in the State of Louisiana (1201 Carondelet Building, 226 Carondelet Street) by the United States Marshal for the Eastern District of Louisiana or by one of his deputies.

Ordered this the 29 day of May, 1956.

(S.) ALLEN COX,
District Judge.

Filed this 16 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: PRUDENTIAL INSURANCE COMPANY OF AMERICA, Mr. J. S. Knight, Deposit Guaranty Bank Building, Jackson, Mississippi, Process Agent:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's

attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the day of 19 , I received this summons and served it together with the complaint herein as follows:

——— ———,
United States Marshal.
By ——— ———.
Deputy United States Marshal.

Marshal's Fees, Travel $—— Service ——.

Subscribed and sworn to before me, a this day of , 19

[SEAL] ——— ———

MARSHAL'S RETURN

I hereby certify and return that I received the within writ at Jackson, Mississippi on June 14, 1956 and on June 14, 1956 at Jackson, Mississippi I executed said writ personally on Prudential Insurance Company of America by delivering a true and correct copy together with a copy of complaint attached to J. S. Knight, Process Agent for said Company.

Travel $.10, Service $2.00, Total: $2.10.

HUGO NEWCOMB,
U. S. Marshal.
By: (S.) ATHA A. KNIGHT,
Deputy.

Filed this 16 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR.; ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi; ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: MISSISSIPPI EMPLOYMENT SECURITY COMMISSION an agency of the State of Mississippi.

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 31st day of May, 1956, I received this summons and served it together with the complaint herein as follows: at Jackson, Miss. and on May 31, 1956 at Jackson, Miss. I executed said writ personally on Mississippi Employment Security Commission by delivering a true and correct copy together with

a copy of complaint attached to Hon. J. P. Coleman, Governor of the State of Mississippi:

Marshal's Fees, Travel $.10, Service 2.00; 2.10.

HUGO NEWCOMB,
United States Marshal.
By (S.) ATHA A. KNIGHT,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19

[SEAL] ——— ———

* * * * * * *

Filed this 8 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

———

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: W. W. BOYD, JR.:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so,

judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 5th day of June, 1956, I received this summons and served it together with the complaint herein as follows: By serving the within named W. W. Boyd., Jr. at Rt. 1, Aliceville, Ala., a copy of the within summons and complaint together with a copy of motion by handing him a copy of each, on this date, June 5th, 1956.

Marshal's Fees, Travel $26.00, Service 4.00; 30.00.

P. L. DODD, Nor. Dist. Ala.,
United States Marshal.

By (S.) EDDIE G. FUNDERBURKE,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19 .

[SEAL]

Filed this 12 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: W. D. MCARTHUR, 1201 Carondelet Building, 226 Carondelet Street, New Orleans, Louisiana:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the day of 19 , I received this summons and served it together with the complaint herein as follows: Received on the 4 day of June, 1956, and on the 7 day of June, 1956, at 3:02 o'clock P. M. served a copy of the within Summons & Complaint, by personal service on W. D. McArthur at 1201 Carondelet Bldg., New Orleans, La.

Fee 2.00, Travel .10.

EDWARD J. PETITBON,
United States Marshal.

By (S.) MATTHEW T. FORD.

Marshal's Fees, Travel $——; Service ——.

——— ———,
United States Marshal.
By ——— ———,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19 .

[SEAL] ——— ———

* * * * * * *

Filed this 6 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: ANNIE T. BOYD, also known as ANNIE J. BOYD:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.
(S.) GENA S. LAMB,
Deputy Clerk.
[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 31st day of May, 1956, I received this summons and served it together with the complaint on the within named Annie T. Boyd also known as Annie J. Boyd by delivering to and leaving with her personally a true copy thereof, this 31st day of May A. D. 1956 at Milwaukee, Wis.

Marshal's Fees, Travel $——, Service $——.

LYLE F. MILLIGAN,
United States Marshal.
By (S.) HAROLD E. HANSON,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19 .

[SEAL] —— ——

Filed this 6 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

———

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi.

an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 1st day of June, 1956, I received this summons and served it together with the complaint herein as follows: On said date, at Aberdeen, I executed the same personally upon the within named Haran R. Young, Clerk of the Chancery Court, Monroe County, by delivering to him a copy of the summons and complaint.

Marshal's Fees: Travel $——, Service $2.00.

JOHN W. T. FALKNER, IV,
United States Marshal.

By FRED HARRISON,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19

[SEAL.]

Filed this 6 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendants: BRADLEY LUMBER COMPANY, a partnership, composed of the following named individuals: Robert Bradley, Mrs. Mary Bradley, Floyd Bradley, Ralph Bradley and Mrs. Margie Bradley Luebke, Aberdeen, Mississippi:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 1st day of June, 1956, I received this summons and served it together with the complaint herein as follows: On said date, at Aberdeen, I personally executed the same upon the Bradley Lumber Company, a partnership, by delivering to each of the following within named partners a copy of the summons and complaint, to wit: Robert Bradley, Mrs. Mary Bradley,

Floyd Bradley, Ralph Bradley, and Mrs. Margie Bradley Luebke.

Marshal's Fees, Travel $——, Service $10.00.

JOHN W. T. FALKNER, IV,
United States Marshal.
By (S.) FRED HARRISON,
Deputy United States Marshal.

Subscribed and sworn to before me, a this day of , 19 .

[SEAL] —— ——

Filed this 6 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C. Date: 5-29-56.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 938

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SUMMONS

To the above named Defendant: ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY:

You are hereby summoned and required to serve upon THOMAS R. ETHRIDGE, United States Attorney, plaintiff's attorney, whose address P. O. Box 191, Oxford, Mississippi, an answer to the complaint which is herewith served upon you, within 20 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judg-

ment by default will be taken against you for the relief demanded in the complaint.

HUBERT D. STEPHENS, JR.,
Clerk of Court.

(S.) GENA S. LAMB,
Deputy Clerk.

[Seal of Court]

RETURN ON SERVICE OF WRIT

I hereby certify and return, that on the 1st day of June, 1956, I received this summons and served it together with the complaint herein as follows: On said date, at Columbus, I executed the same personally upon the within named Allen B. Puckett, doing business as Columbus Brick Company, by delivering to him a copy of the summons and complaint.

Marshal's Fees: Travel $6.00, Service $2.00; $8.00.

JOHN W. T. FALKNER, IV,
United States Marshal.

By (S.) FRED HARRISON,
Deputy United States Marshal.

Subscribed and sworn to before me, a this
day of , 19

[SEAL]

Filed this 13 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action File No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., *et al.*, DEFENDANTS

ANSWER OF MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, DEFENDANT

I

Defendant admits the allegations of paragraph I of the complaint.

II

Defendant admits the allegations of paragraph II of the complaint.

III

Defendant is without knowledge with respect to the allegations of paragraph III of the complaint except sub-paragraph (e) thereof, which the defendant admits.

IV

Defendant is without knowledge with respect to the allegations of paragraph IV of the complaint.

V

Defendant is without knowledge with respect to the allegations of paragraph V of the complaint.

VI

Defendant is without knowledge with respect to the allegations of paragraph VI of the complaint.

VII

Defendant is without knowledge with respect to the allegations of paragraph VII of the complaint.

VIII

Defendant admits that it claims some right, title and interest in such property and assets of W. W. Boyd, Jr., defendant, as he may now own and may have owned on the

9th day of March, 1954, the date upon which a warrant for collection of contributions under the Mississippi Employment Security Law (Section 7368, et seq., Mississippi Code of 1942), in the amount of $9.84, was enrolled upon the judgment rolls in the office of the Circuit Clerk of Monroe County, Mississippi, to wit, pursuant to said law the same became and was a perfected judgment lien. And defendant admits that the same is subordinate and inferior to that of the plaintiff.

IX

Defendant is without knowledge with respect to the allegations of paragraph IX of the complaint.

X

Defendant is without knowledge with respect to the allegations of paragraph X of the complaint.

Now having fully answered, defendant prays to be dismissed with its reasonable costs.

(S.) HARRY M. BRYAN,
Attorney for Defendant.

(S.) HARRY M. BRYAN,
Attorney,
Milner Building,
Jackson, Mississippi.

CERTIFICATE

I, Harry M. Bryan, Attorney for Mississippi Employment Security Commission, defendant, in the above styled and numbered cause, certify that I have this day served upon Thomas R. Ethridge, United States Attorney, counsel for plaintiff, a true and correct copy of the within answer, by mailing the same to him at his last known address, Post Office Box 191, Oxford, Mississippi, pursuant to the requirements of Rule 5(b) of the Federal Rules of Civil Procedure for the United States District Courts.

Witness my signature in the City of Jackson, Mississippi, on this the 12th day of June, 1956.

(S.) HARRY M. BRYAN,
Attorney.

Filed this 18 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

In the United States District Court for the Northern District of Mississippi

No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SEPARATE ANSWER OF THE DEFENDANT, BRADLEY LUMBER COMPANY, A PARTNERSHIP

Comes now the Bradley Lumber Company, one of the defendants in the foregoing styled and numbered action, a partnership composed of Robert Bradley, Mrs. Mary Bradley, Ralph E. Bradley, Floyd A. Bradley, and Mrs. Margie Bradley Luebke, all of the City of Aberdeen, Monroe County, Mississippi, by their attorney, Richard B. Booth, and for answer to so much of said complaint as they are advised that it is necessary for them to answer, answering saith:

The defendant neither admits nor denies the allegations of Paragraphs 1 and 2 and Sub-paragraphs A, B, C, D, E, G and H of Paragraph 3.

Your defendant admits allegations of Sub-paragraph F of the aforesaid Paragraph 3.

Your defendant admits the allegations of Paragraph 4.

Your defendant denies the allegations of Paragraph 5 of the bill of complaint.

Your defendant denies Paragraph 6 of the bill of complaint.

Your defendant neither admits nor denies the allegations of Paragraph 7 of said bill of complaint.

Your defendant neither admits nor denies the allegations of Paragraph 8.

Your defendant denies the allegations of Paragraph 9 to the effect that the lien of the Bradley Lumber Company is subordinate to that of the plaintiff and more fully answered thereto hereinbelow.

Your defendant is informed and believes that the allega-

tions of Paragraph 10 with reference to the Prudential Life Insurance Company of America are true.

By way of affirmative matter your defendant, the Bradley Lumber Company would respectfully represent and show unto the Court the following, to-wit:

That the Federal Tax Lien records of Monroe County, Mississippi, as found in the office of the Chancery Clerk of said county reflects that on May 1, 1953, at 3 P. M. a total tax lien in the amount of $7384.53 was entered against W. W. Boyd, Jr. and Annie J. Boyd under lien No. 10580 and the same is not shown to have been paid or discharged as of the date of the pleadings.

That the aforesaid records reflect that on December 9, 1953, at 3 P. M. the lien was filed against the aforesaid W. W. Boyd, Jr. and Annie J. Boyd in the total amount of $2708.01 under lien No. 11456 and the same is not shown to have been paid or discharged as of the date of the filing of this pleading. That the aforesaid records reflect that on April 7, 1954 at 9 A. M. a tax lien was noted against the aforesaid W. W. Boyd, Jr. and Annie J. Boyd in the total amount of $185.50 under lien No. 11961 and the same is not shown to have been paid or discharged at the time of the filing of this pleading.

Your defendant respectfully calls the attention of the Court to the allegations of Paragraph 5 of the complaint filed herein by the plaintiff for the purpose of noting what appears to be a discrepancy in the allegations of said Paragraph as to the total amount of the lien so filed on May 1, 1953. The allegations of said Paragraph show that the amount of the tax lien as of said date, May 1, 1953, was in the amount of $5894.50, whereas the aforesaid records appearing in the office of the Chancery Clerk of Monroe County, Mississippi disclose a lien of $7384.53 as of said date.

Your defendant, further, by way of affirmative matter, herewith would respectfully represent and show unto the Court that the Bradley Lumber Company under the applicable statutes and laws filed a lis pendens notice in the office of the Chancery Clerk of Monroe County, Mississippi, against the subject property on October 6, 1953 under the provisions of Section 380 of the Mississippi Code of 1942 as amended and thereafter on October 16, 1953 filed suit in the Circuit Court of Monroe County, Mississippi, wherein all parties were duly and properly summoned and appeared either in person or by attorney and answered thereto including the plaintiff in this cause and that on March 2, 1954 Hon. Chester L. Sumners, United States attorney filed

the answer of the United States, the plaintiff in this cause, which answer is herein set forth in full as follows, to-wit:

"STATE OF MISSISSIPPI,
County of Monroe, Circuit Court.

No. 19193

BRADLEY LUMBER COMPANY, *et al.*

v.

W. W. BOYD, JR., *et al.*

ANSWER OF THE UNITED STATES

Now comes the United States of America by its United States Attorney and for its separate answer herein states:

This defendant is not advised as to all the matters alleged in the complaint, the standing of the various parties nor of any material furnished nor mortgages. The defendant neither denies or admits but will demand strict proof should the same be material.

Answering only as to the claim of the United States, this defendant states that the said tax liens as set up in the plaintiff's petition show that the said liens were filed prior to the filing of the suit for the establishment of the materialmen's lien, and being on file and a notice, the said Federal tax lien has priority over the materialmen's lien.

The United States prays that in any order entered in said cause the lien of the United States as alleged in the petition be recognized as a prior lien and that the same be ordered paid out of the proceeds of any sale.

(S.) CHESTER L. SUMNERS,
United States Attorney.

That thereafter and at the March 1955 Term of the Circuit Court of Monroe County, Mississippi, said cause proceeded to final judgment as to all parties in Cause No. 19193 of the Circuit Court of Monroe County, Mississippi, and which said judgment and said cause is hereby referred to and asked to be made a part hereof as fully and completely as if copied herein at length the same being equally accessible to all parties hereto.

That said judgment incorporated the finding that the judgment of the defendant herein, Bradley Lumber Company herein, was superior to the tax liens of the United States Government but that thereafter and on March 29, 1955 the Hon. Dwayne L. Hale, Assistant United States

attorney for the Northern District of Mississippi filed on behalf of the United States a motion for a new trial and prior to the same being passed upon by the Court filed an additional motion styled a "Motion to Set Aside and Amend Parts of Judgment" and in particular moved that the Court erred as a matter of law in finding that the materialmen's lien of the Bradley Lumber Company was prior to the said tax lien recorded against W. W. Boyd, Jr., of Monroe County, Mississippi, whereupon the Hon. Raymond T. Jarvis, Circuit Judge entered an order granting the United States a new trial on the question of the priority of the materialmen's lien of the Bradley Lumber Company over the tax liens of the United States and which said order was entered on March 30, 1955. That said file discloses that the next action taken by the United States was a motion to amend the judgment which motion was filed on October 28, 1955 by Miss B. Euple Dosier, Assistant United States District Attorney and which motion prayed for an amendment of the hereinabove set out judgment of the Court so as to show that the federal tax liens to-wit:

	Lien No.	Date Filed	Amount
Boyd, W. W. Jr., and Annie J., Aberdeen, Mississippi	10580	5-1-53	$7,384.53
Boyd, W. W. Jr., and Annie J., Aberdeen, Mississippi	11456	12-9-53	2,708.01
Boyd, W. W. Jr., and Annie J., Aberdeen, Mississippi	11961	4-7-54	185.50

were prior to the materialmen's liens granted Bradley Lumber Company on March 15, 1955.

That said motion is not reflected in the file to have been acted upon by the Court.

Your defendant, the Bradley Lumber Company would respectfully represent and show unto the Court that it is entitled to and has obtained a valid judgment from the only court available to it evidencing its materialmen's lien for materials actually incorporated in the property and residence which is the subject of this action filed by the plaintiff and that said judgment was finally obtained and the notice given to all parties interested therein including the plaintiff herein and that the plaintiff has wholly failed to proceed in the State Court in pursuance to its motion for a new trial and the issue of priority for the respective lien for the plaintiff and the defendant herein, wherefore your defendant prays that said cause be dismissed as to the defendant, Bradley Lumber Company.

And your defendant further prays that if it is in error

as to its rights to have said cause dismissed as to it then it prays in the alternative that the lien of the said Bradley Lumber Company be held by this Court to be superior of that of the plaintiff or in the alternative that the Court find that the lien of the Bradley Lumber Company is superior to that of the plaintiff herein except as to the taxes, damages, penalties and interest actually due by the defendant, W. W. Boyd, Jr., which are covered in the tax lien notices which were filed prior to October 6, 1953. And that all taxes, damages, penalties, interest, etc. not filed prior to the filing of the materialmen's lien notice be held inferior to the lien of the Bradley Lumber Company.

And your defendant, Bradley Lumber Company, prays for such other, further and general relief as the Court may deem just and proper in the premises.

BRADLEY LUMBER COMPANY, a partnership composed of Robert Bradley, Mrs. Mary Bradley, Floyd A. Bradley, Ralph E. Bradley and Mrs. Margie Bradley Luebke.
By: RICHARD B. BOOTH.

CERTIFICATE

The undersigned attorney of record for the defendant, Bradley Lumber Company hereby certifies that a true and correct copy of the foregoing answer has this day been mailed by United States Mail, prepaid to Hon. Thomas R. Ethridge, U. S. District Attorney at his usual address at Oxford, Mississippi. This the 18th day of June, 1956.

RICHARD B. BOOTH,
Attorney for Bradley Lumber Company, one of the defendants.

Filed this 18 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

In the United States District Court for the Northern District of Mississippi

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

ANSWER OF DEFENDANT, ANNIE T. BOYD, ALSO KNOWN AS ANNIE J. BOYD

To the United States District Judge:

Comes Annie T. Boyd also known as Annie J. Boyd, one of the defendants in the above cause, by her attorney, Hugh A. Hopper, and for answer to so much and such parts of the complaint as she is advised is necessary for her to answer, and says:

I

The said defendant admits the allegations in Paragraph No. I of the Complaint.

II

The said defendant admits the allegation in Paragraph No. II of the Complaint.

III

The said defendant for lack of information can neither admit nor deny the allegation in Paragraph III(a) of the Complaint. She admits the allegation in Paragraph III(b). She avers, however, that she is now residing at 1150 North 18th Street, Milwaukee, Wisconsin.

The said defendant for lack of information can neither admit nor deny the allegations in Paragraph III(c), (d), (e), (f), (g) and (h).

IV

The said defendant for lack of information can neither admit nor deny the allegation in Paragraph IV of the Complaint.

She admits, however, that she and the defendant W. W. Boyd, Jr. occupied a house and lot on the above described property or a part thereof, as their residence, until she separated from the defendant W. W. Boyd, Jr. and moved from said premises in July, 1953, and avers that she was granted a divorce from said defendant on September 22, 1953, by the Chancery Court of Monroe County, Mississippi.

V

The said defendant for lack of information can neither admit nor deny the allegations in Paragraph V (a), (b), (c), (f) of the Complaint.

She avers that any notice and demand for payment of taxes, penalty, and interest made of her, if any, as mentioned in Paragraph V of the Complaint were given to the defendant W. W. Boyd, Jr.; and she further avers that she had no income whatever during any of the years 1946, 1947, and 1948, and that any claim upon which any assessment was predicated or made, if any, against the defendant Annie T. Boyd, also known as Annie J. Boyd, either individually or otherwise by the Commissioner as mentioned in Paragraph V (a), (b), (c), and (f) of the Complaint is and or was, barred by the Statute of Limitation.

VI

For lack of information the said defendant can neither admit nor deny the allegations in Paragraph VI of the Complaint.

VII

For lack of information the said defendant can neither admit nor deny the allegations in Paragraph VII of the Complaint.

VIII

For lack of information the said defendant can neither admit nor deny the allegations in Paragraph VIII of the Complaint.

IX

For lack of information the said defendant can neither admit nor deny the allegations in Paragraph IX of the Complaint.

X

For lack of information the said defendant can neither admit nor deny the allegations in Paragraph X of the Complaint.

XI

The said defendant avers that she and the defendant W. W. Boyd, Jr., were married in the year 1946 when she was 17 years old; that during the time they lived together as husband and wife one child was born to them; that she obtained a divorce from the said defendant W. W. Boyd, Jr., on September 22, 1953; that she had separated from the defendant W. W. Boyd, Jr. prior to the granting of her divorce as aforesaid; that during the entire time that she and the defendant W. W. Boyd, Jr. lived together as man and wife that he was engaged in the lumber and timber business; that at no time during their married life nor thereafter and specifically including the years 1946, 1947, and 1948 did she have any knowledge whatever of his business nor was she familiar in any respect with his books or records or his financial status, nor was she familiar with the contents of any income tax returns filed by the defendant W. W. Boyd, Jr., if any, during this period of time and specifically for the years 1946, 1947, and 1948.

The defendant further avers that as a result of said divorce obtained from the defendant W. W. Boyd, Jr. she received no property settlement buf was awarded by the Court $50.00 a month for the support of their minor child of which she was granted complete and absolute custody, and also $50.00 a month alimony, neither of which amounts is being paid, and that she is now employed by Radio Station WFOJ in Milwaukee, Wisconsin, at a small salary.

XII

The defendant Annie T. Boyd, also known as Annie J. Boyd, denies that the prayer of Plaintiff in paragraphs 1, 2, and 3 of the Complaint should be granted against her individually or against her otherwise. She avers that she is not alleged by Plaintiff's Complaint to own any interest in the property described in the Complaint and she asserts no claim to any interest in said property.

The said defendant further denies that the prayer of Plaintiff in Paragraph 4 of the Complaint in the amount mentioned or in any amount whatever should be granted against her individually or against her otherwise.

And now having fully answered, the defendant Annie T.

Boyd, also known as Annie J. Boyd, prays to be hence dismissed at Plaintiff's costs.

Respectfully submitted,

(S.) HUGH A. HOPPER,
P. O. Box 545, Corinth, Miss.,
Attorney for the Defendant,
Annie T. Boyd, also known as
Annie J. Boyd.

Filed this 21 day of June, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

In the United States District Court for the Northern District of Mississippi

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

SEPARATE ANSWER OF THE DEFENDANT, PRUDENTIAL INSURANCE COMPANY OF AMERICA, A CORPORATION, AND W. D. MCARTHUR

Comes now The Prudential Insurance Company of America, a corporation, and W. D. McArthur, two of the defendants in the foregoing styled and numbered cause, by their attorney, John S. Therrell, Jr., and for answer to so much of said complaint as they are advised that it is necessary for them to answer, answering say:

Your defendants neither admit nor deny the allegations of Paragraphs 1 and 2 and Sub-paragraphs A, B, C, D, E, and F of Paragraph 3.

Your defendants admit the allegations of Sub-paragraphs G and H of Paragraph 3.

Your defendants admit the allegations of Paragraph 4. Your defendants neither admit nor deny the allegations of Paragraphs 5, 6, 7, 8, and 9.

Your defendants admit that the defendant Prudential Insurance Company of America is the beneficiary of a deed of trust held by the defendant W. D. McArthur, as trustee, on the property described in the complaint and would respectfully show unto the court that said deed of trust is and was at the time of the filing of this suit in the process of being foreclosed, the date of the foreclosure sale having been set for June 22, 1956. Your defendants would further show unto the court that said deed of trust constitues a prior lien to that lien claimed by the plaintiff and that your defendants have every right to proceed with the foreclosure of said deed of trust. Your defendants would further show unto the court that the unpaid balance of the amount secured by said deed of trust is Nine Thousand Three Hundred Thirty-Four Dollars and twenty-three cents ($9,334.23); that said deed of trust and note secured thereby provide for the payment of attorney's fees and other expenses incurred by the beneficiary thereof in protecting the security; that your defendants will pay into court any surplus funds resulting from said foreclosure sale to await the further orders of this court; wherefore your defendants pray that this cause be dismissed as to the defendants Prudential Insurance Company of America and W. D. McArthur.

And your defendants, Prudential Insurance Company of America and W. D. McArthur, pray for such other, further and general relief as to the Court may seem just and proper in the premises.

PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation of Newark, New Jersey
W. D. MCARTHUR,
By: (S.) JOHN S. THERRELL, JR.,
Attorney for Prudential Insurance Company of America and W. D. McArthur, Defendants.

CERTIFICATE

The undersigned attorney of record for the defendants, Prudential Insurance Company of America, a corporation, and W. D. McArthur, hereby certifies that a true and correct copy of the foregoing answer has this day been mailed by United States Mail, prepaid to Hon. Thomas R. Eth-

ridge, U. S. District Attorney at his usual address at Oxford, Mississippi. This the 21st day of June, 1956.

(S.) JOHN S. THERRELL, JR.,
Attorney for Prudential Insurance Company of America and W. D. McArthur, Defendants.

Filed this 17 day of September, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCEE COMPANY OF AMERICA, a corporation, and W. D. McARTHUR, DEFENDANTS

MOTION FOR LEAVE TO AMEND COMPLAINT

Comes now the plaintiff and moves the court for an order permitting it to amend the complaint filed in this cause on May 28, 1956 by inserting sub-sections (d) and (e) of paragraph 5 of the complaint on page 4 as follows:

(d) A penalty based on income taxes for the year 1947 was assessed by said Commissioner in the sum of $2,202.41 and the assessment list therefor was received by the District Director of Internal Revenue at Jackson, Mississippi, on October 22, 1953. Although notice and demand for payment of said penalty was duly made of the taxpayer on October 23, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said penalty was filed in Monroe County, Mississippi, on December 9, 1953. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interest on said penalty from October 23, 1953 also remains due and owing.

(e) Income taxes for the year 1948 were assessed by said Commissioner in the sum of $1,010.20, together with interest in the sum of $226.73 and penalty in the sum of $252.55 and the assessment lists therefor were received by the District Director of Internal Revenue at Jackson, Mississippi, on January 19, 1953. Although notice and demand for payment of said taxes, penalty and interest was duly made of the taxpayers on January 19, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said taxes, penalty and interest was filed in Monroe County on May 1, 1953. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interest on said taxes and penalty from January 19, 1953 also remains due and owing.

The grounds of this motion are that sub-sections (d) and (e) of paragraph 5 of the complaint on page 4 were inadvertently omitted in copying.

THOMAS R. ETHRIDGE,
United States Attorney.
By (S.) B. EUPLE DOZIER,
Assistant United States Attorney.

NOTICE OF MOTION

To: W. W. Boyd, Jr., Dancy, Alabama.

Mr. Hugh A. Hopper, Attorney for Annie T. Boyd, also known as Annie J. Boyd, Liddon-Chambers Building, Corinth, Mississippi.

Mr. Haran R. Young, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi.

Mr. W. H. Jolly, Attorney for Allen B. Puckett, 514 Second Avenue, North, Columbus, Mississippi.

Harry M. Bryan, General Counsel, Mississippi Employment Security Commission, Jackson, Mississippi.

W. D. McArthur, Trustee, 1201 Carondelet Building, 226 Carondelet Street, New Orleans 12, Louisiana.

Mr. John S. Therrell, Jr., Attorney for Prudential Insurance Company of America and W. D. McArthur, Aberdeen, Mississippi.

Mr. Richard B. Booth, Attorney for Bradley Lumber Company, Aberdeen, Mississippi.

Please take notice that the undersigned will bring the above motion on for hearing before this court in the Court Room, United States Courts and Post Office Building, City of Aberdeen, State of Mississippi, on the 3 day of October,

1956 at 2 o'clock in the afternoon of that day or as soon thereafter as Counsel can be heard.

THOMAS R. ETHRIDGE,
United States Attorney.
By (S.) B. EUPLE DOZIER,
Assistant United States Attorney,
Post Office Box 191,
Oxford, Mississippi.

Dated: September 17, 1956.

CERTIFICATE

I, B. Euple Dozier, Assistant United States Attorney for the Northern District of Mississippi, do hereby certify that I have this day mailed to each of the above-named persons a true and correct copy of the motion for leave to amend complaint filed in this proceeding together with copy of notice at their post office addresses as hereinabove set out, postage prepaid.

Witness my signature this the 17 day of September, 1956.

(S.) B. EUPLE DOZIER,
Assistant United States Attorney.

In the United States District Court for the Northern District of Mississippi

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, *et al.*, DEFENDANTS

FURTHER ANSWER AND INTERPLEADER OF THE DEFENDANTS, PRUDENTIAL INSURANCE COMPANY OF AMERICA, A CORPORATION, AND W. D. MCARTHUR

Comes now The Prudential Insurance Company of America, a corporation, and W. D. McArthur, two of the defendants in the foregoing styled and numbered cause, by their attorney, John S. Therrell, Jr., and further answering said complaint, answering say:

That on June 22, 1956, your defendant, W. D. McArthur, as trustee, did sell the property described in the complaint as authorized in the deed of trust held by the defendant,

Prudential Insurance Company of America, and as authorized by the law in such cases made and provided.

That at said sale, your defendant, W. D. McArthur, received the sum of Eleven Thousand Dollars for said property. That in addition thereto, your defendant has received the sum of Twenty-nine Dollars and eighty cents, as a refund of the unused portion of the insurance premium paid by the defendant, making a total of $11,029.80 received by your defendant, W. D. McArthur, as trustee for Prudential Insurance Company.

That said funds were disbursed as follows:

To Prudential Insurance Company of America:		
Principal	$ 9,028.75	
Interest	214.43	
Insurance premium paid by Prudential	41.40	
Taxes paid by Prudential	48.62	
Interest on funds advanced	1.03	
		9,334.23
Exchange on check	11.10	
Revenue stamps for Trustee's Deed	12.10	
Publication of Notice of Trustee's Sale	32.96	
Attorney's fee: Trustee's Sale & Litigation	900.00	
Paid into court herewith	739.41	
		$11,029.80

That Your defendant, W. D. McArthur, having discharged the trust conferred upon him in aforesaid deed of trust in accordance with the terms of the deed of trust, and having funds remaining from the sale of the property which is the subject of this action, and being unwilling to attempt to determine which of the parties hereto is entitled to said funds, herewith tenders said funds into this court, and prays that the court will determine which of the parties hereto is entitled to said funds.

Wherefore your defendants pray that this cause be dismissed as to the defendants Prudential Insurance Company of America and W. D. McArthur. And your defendants pray for such other, further and general relief as to the Court may seem just and proper in the premises.

PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation of Newark, New Jersey
W. D. MCARTHUR,
By (S.) JOHN S. THERRELL, JR.,
Attorney for Prudential Insurance Company of America and W. D. McArthur, defendants.

CERTIFICATE

The undersigned attorney of record for the defendants, Prudential Insurance Company of America, a corporation, and W. D. McArthur, hereby certifies that a true and correct copy of the foregoing pleading has this day been mailed by United States Mail, prepaid, to Hon. Thomas R. Ethridge, U. S. District Attorney at his usual address at Oxford, Mississippi. This the 21st day of September, 1956.

(S.) JOHN S. THERRELL, JR.,
Attorney for Prudential Insurance Company of America and W. D. McArthur, Defendants.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. McARTHUR, DEFENDANTS

ORDER GRANTING LEAVE TO AMEND COMPLAINT

This cause came on for hearing on motion of the plaintiff for an order granting leave to amend the complaint filed in the above entitled cause on May 28, 1956 by inserting sub-sections (d) and (e) of paragraph 5 of the complaint on page 4.

And it appears that sub-sections (d) and (e) of paragraph 5 of the complaint on page 4 were inadvertently omitted in copying, and that in order to complete the complaint said sub-sections should be inserted in the complaint.

It is therefore ordered that said motion be and the same is hereby sustained and the plaintiff is hereby granted leave

to amend its complaint which was filed in this cause on May 28, 1956.

This the 3 day of October, 1956.

(S.) ALLEN COX,
District Judge.

Filed this 3 day of October, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

AMENDED COMPLAINT

Comes now the plaintiff, and in conformity to the order of the court heretofore made and entered, amends the complaint in this action by inserting sub-sections (d) and (e) of paragraph 5 of the complaint on page 4 as follows:

(d) A penalty based on income taxes for the year 1947 was assessed by said Commissioner in the sum of $2,202.41 and the assessment list therefor was received by the District Director of Internal Revenue at Jackson, Mississippi, on October 22, 1953. Although notice and demand for payment of said penalty was duly made of the taxpayer on October 23, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said penalty was filed in Monroe County, Mississippi, on December 9, 1953. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interests on said penalty from October 23, 1953 also remains due and owing.

(e) Income taxes for the year 1948 were assessed by said

Commissioner in the sum of $1,010.20, together with interest in the sum of $226.73 and penalty in the sum of $252.55 and the assessment lists therefor were received by the District Director of Internal Revenue at Jackson, Mississippi, on January 19, 1953. Although notice and demand for payment of said taxes, penalty and interest was duly made of the taxpayers on January 19, 1953, no payments whatever have been made. Notice of Federal Tax Lien for said taxes, penalty and interest was filed in Monroe County on May 1, 1953. Lien filing fees in the sum of fifty cents were incurred therewith and remain due and owing. Lawful interest on said taxes and penalty from January 19, 1953 also remains due and owing.

THOMAS R. ETHRIDGE,
United States Attorney.
By (S.) B. EUPLE DOZIER,
Assistant United States Attorney.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

v.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

JUDGMENT

This cause came on for hearing upon the complaint and amended complaint of the plaintiff and the pleadings filed herein by defendants and argument by Counsel for the parties hereto, and it appearing to the court as follows:

That W. W. Boyd, Jr. did not enter his appearance and file a responsive pleading in this cause, and that thereby he has admitted that he is indebted to the plaintiff in the sum of $10,278.04, together with lawful interest and the cost

and disbursement of this action, being the unpaid income taxes incurred by the defendant W. W. Boyd, Jr. for the taxable years of 1946, 1947 and 1948;

That said tax lien in the amount of $10,278.04, plus interest according to law, is a lien in favor of the United States upon all property and rights to property, whether real or personnel, belonging to the defendant, W. W. Boyd, Jr., and that at all times material to this action the defendant W. W. Boyd, Jr. owned a certain parcel of land with a house and all appurtenances belonging thereto located in the City of Aberdeen, County of Monroe, State of Mississippi, northwest of the regular right of way of the G. M. & O. Railroad Company's Aberdeen Branch as it was formerly located, being more particularly described as follows:

> Beginning at the intersection of the South line of Block B and the Northwesterly right of way line of the G. M. & O. Railroad as formerly located and running thence West along the South Boundary line of Block B a distance of 186 feet to the Southwest corner of Block B in that part of the City of Aberdeen, Mississippi known as "New Aberdeen"; thence South 200 feet to the right of way of said Railroad Company as formerly located; thence in a Northeasterly direction along said railroad right of way line as formerly located 258 feet to the point of beginning. Said property being located in Block F of that part of the aforesaid City of Aberdeen, Monroe County, Mississippi, known and designated as "New Aberdeen".

Also the following described property:

> Commencing at the Southwest corner of Block B of that part of the City of Aberdeen, Monroe County, Mississippi known and designated as "New Aberdeen", and running thence in a Northerly direction 100 feet along the Eastern boundary line of Jett Street to a point; thence running at right angles in an Easterly direction 152 feet to a point; thence running at right angles in a Southerly direction 100 feet to a point; thence running at right angles in a Westerly direction 152 feet to the point of beginning. Said lot or tract of land being in the form of a rectangle and fronting on Jett Street 100 feet and extending Easterly a distance of 152 feet.

The above described property being within the jurisdiction of this court;

That the tax lien of the United States which is impressed on the above described land should be recognized and enforced;

That after the institution of this suit Prudential Insurance Company of America foreclosed its mortgage by selling the above described property on June 22, 1956, and that Bradley Lumber Company, another defendant in this cause, was the successful bidder, purchasing said property for the sum of $11,000.00;

That this mortgage on the above described land which was held by the Prudential Insurance Company of America was prior to the tax lien of the United States of America. That since the lien of the Prudential Insurance Company of America on said land has been extinguished and removed by the foreclosure sale, the tax liens of the plaintiff upon the property hereinabove described are prior and paramount to the interest of all other parties to said property.

That the plaintiff should be authorized and permitted to redeem the above described property; and that the defendants, Annie T. Boyd also known as Annie J. Boyd, Haran R. Young, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, Allen B. Puckett, doing business as the Columbus Brick Company, and Mississippi Employment Security Commission should be dismissed from this proceeding.

It is therefore ordered, adjudged and decreed as follows:

1. That the liens and claims of the plaintiff are hereby recognized and enforced.

2. That the liens and claims of the plaintiff be and they are hereby impressed upon the property hereinabove described and are prior and paramount to the interest of all other parties to said property.

3. That the plaintiff is hereby authorized and given permission to redeem the above described property.

4. That a money judgment in the amount of $10,278.04, together with lawful interest and the cost and disbursement of this action, be and the same is hereby granted against the defendant W. W. Boyd, Jr. in favor of the plaintiff.

5. That the judgment be, and the same is hereby, given in favor of Annie T. Boyd also known as Annie J. Boyd, Haran R. Young, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, Allen B. Puckett, doing business as the Columbus Brick Company, and Mississippi

Employment Security Commission, and the complaint is hereby dismissed with prejudice as against the above named defendants.

This the 22 day of October, 1956.

(S.) ALLEN COX,
District Judge.

Filed this 30 day of November, 1956, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

NOTICE OF APPEAL

Notice is hereby given that the United States of America, plaintiff in the above-entitled cause, hereby appeals to the United States Court of Appeals for the Fifth Circuit from the judgment entered in this action on October 22, 1956.

THOMAS R. ETHRIDGE,
United States Attorney.
By (S.) B. EUPLE DOZIER,
Assistant United States Attorney.
Box 191,
Oxford, Mississippi.

Dated: November 30, 1956.

cc: W. W. Boyd, Jr., Dancy, Alabama.
Mr. H. A. Hopper, Attorney for Annie T. Boyd, Corinth, Mississippi.

Mr. Haran R. Young, Chancery Clerk, Monroe County, Aberdeen, Mississippi.

Mississippi Employment Security Commission, P. O. Box 1699, Jackson, Mississippi.

Mr. Richard B. Booth, Attorney for Bradley Lumber Company, Aberdeen, Mississippi.

Mr. John S. Therrell, Jr., Attorney for Prudential Insurance Company of America and W. D. McArthur, Aberdeen, Mississippi.

Filed this 8 day of January, 1957, Hubert D. Stephens, Jr., Clerk, By (S.) Ruth West, D. C.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. McARTHUR, DEFENDANTS

MOTION FOR ORDER EXTENDING TIME TO FILE RECORD AND DOCKET CAUSE IN APPELLATE COURT

Now comes the United States of America, plaintiff-appellant in the above-entitled cause, and moves the court for an order extending the time to file the record on appeal and docket the cause in the appellate court for the judgment entered in the district court in the above-entitled cause on October 22, 1956, for a period of not more than ninety days from the date of the filing of the notice of appeal in the above-entitled cause, said notice of appeal having been filed on November 30, 1956, that forty days from the date has not yet elapsed, and that the plaintiff-appellant has been unable to obtain a complete transcript

of the record herein and that additional time is necessary to properly prepare the record for the appellate court.

THOMAS R. ETHRIDGE,
United States Attorney.
By (S.) B. EUPLE DOZIER,
Assistant United States Attorney,
Box 191,
Oxford, Mississippi.

Dated: January 8, 1957.

cc: W. W. Boyd, Jr., Dancy, Alabama.
Mr. H. A. Hopper, Attorney for Annie T. Boyd, Corinth, Mississippi.
Mr. Haran R. Young, Chancery Clerk, Monroe County, Aberdeen, Mississippi.
Mississippi Employment Security Commission, P. O. Box 1699, Jackson, Mississippi.
Mr. Richard B. Booth, Attorney for Bradley Lumber Company, Aberdeen, Mississippi.
Mr. John S. Therrell, Jr., Attorney for Prudential Insurance Company of America and W. D. McArthur, Aberdeen, Mississippi.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS

ORDER EXTENDING TIME TO FILE RECORD AND DOCKET CAUSE IN APPELLATE COURT

Upon motion of plaintiff appellant, good cause appearing therefor:

It is ordered that the time within which to file the record and docket the above-entitled cause in the United States Court of Appeals for the Fifth Circuit be, and the same is

hereby, extended to include the 1 day of March, 1957, said date being a day not more than ninety days from the date of the notice of appeal in said cause.

Dated this the 8 day of January, 1957.

(S.) ALLEN COX,
District Judge.

United States District Court for the Northern District of Mississippi, Eastern Division

Civil Action No. 933

UNITED STATES OF AMERICA, PLAINTIFF-APPELLANT

vs.

W. W. BOYD, JR., ANNIE T. BOYD, also known as ANNIE J. BOYD, HARAN R. YOUNG, Clerk of the Chancery Court, Monroe County, Aberdeen, Mississippi, ALLEN B. PUCKETT, doing business as COLUMBUS BRICK COMPANY, MISSISSIPPI EMPLOYMENT SECURITY COMMISSION, BRADLEY LUMBER COMPANY, a partnership, PRUDENTIAL INSURANCE COMPANY OF AMERICA, a corporation, and W. D. MCARTHUR, DEFENDANTS-APPELLEES

PLAINTIFF-APPELLANT'S DESIGNATION OF RECORD ON APPEAL

Pursuant to Rule 75(a) of the Federal Rules of Civil Procedure, the plaintiff-appellant herein, United States of America, by its attorney, Thomas R. Ethridge, United States Attorney for the Northern District of Mississippi, hereby designates the entire record for inclusion in the record on appeal to the United States Court of Appeals for the Fifth Circuit, taken by notice of appeal filed in this cause on the 30th day of November, 1956, including but not limited to the following portions:

1. Complaint.
2. Process.
3. Answers of defendants.
4. Motion for leave to amend complaint.
5. Order granting leave to amend complaint.
6. Amended complaint.
7. Judgment dated October 22, 1956.
8. Notice of Appeal.

9. Order extending time to file record and docket cause in Appellate Court.

10. This designation.

THOMAS R. ETHRIDGE,
United States Attorney.

By (S.) B. EUPLE DOZIER,
Assistant United States Attorney.

CERTIFICATE OF SERVICE

I hereby certify that on the 27 day of February, 1957, I served a copy of the foregoing designation of record on appeal on:

W. W. Boyd, Jr., Dancy, Alabama.

Mr. H. A. Hopper, Attorney for Annie T. Boyd, Corinth, Mississippi.

Mr. Haran R. Young, Chancery Clerk, Monroe County, Aberdeen, Mississippi.

Mississippi Employment Security Commission, P. O. Box 1699, Jackson, Mississippi.

Mr. Richard B. Booth, Attorney for Bradley Lumber Company, Aberdeen, Mississippi.

Mr. John S. Therrell, Jr., Attorney for Prudential Insurance Company of America and W. D. McArthur, Aberdeen, Mississippi.

by depositing a copy thereof in the United States mail in a Government franked envelope addressed to the above-named parties at their addresses as hereinabove set out.

THOMAS R. ETHRIDGE,
United States Attorney.

By (S.) B. EUPLE DOZIER,
Assistant United States Attorney.

United States District Court for the Northern District of Mississippi, Eastern Division

I, Hubert D. Stephens, Jr., Clerk of the United States District Court for the Eastern Division of the Northern District of Mississippi, do hereby certify that the foregoing 52 pages is a true and correct copy of the record in the case of United States of America, Plaintiff vs. W. W. Boyd, Jr., *et al.*, Defendants in said cause on appeal to the United States Circuit Court of Appeals, Fifth Circuit.

Witness my signature and seal of office this the 27 day of February, 1957.

HUBERT D. STEPHENS, JR.,
Clerk.

By GENA S. LAMB,
Deputy Clerk.